

EXHIBIT L

From: Simon Hughes [simon@hugheslegal.com]
Sent: Tuesday, March 11, 2008 9:05 AM
To: Rosenfeld, Daniel
Subject: Claims arising from the 3Com Power of \$Zero Solution - Evans, Ewan & Brady; Litchfield Family Practice; Bank & Trust Company

Dan,

I am withdrawing from the representation of these (and other) 3Com Power of \$Zero Customers, in connection with their claims arising from that transaction. Within the next few days, I will provide you with the name of the attorney to assume responsibility for these matters.

Should you have any questions regarding this matter, please call.

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